

Estimated Fringe Benefit Contribution Rates
(not applicable for judges)
FY 2027 Governor's Recommendation

For Estimation Purposes Only

	FY 2027		FY 2026
	Personal Service	Overtime Calculation	Supplemental
SOCIAL SECURITY	7.65%	7.65%	7.65%
RETIREMENT-MOSERS	29.20%	29.20%	30.25%
LONG-TERM DISABILITY-MOSERS	0.445%	0.445%	0.445%
BASIC LIFE INSURANCE (ACTIVES)-MOSERS	0.237%	0.237%	0.237%
BASIC LIFE INSURANCE (RETIREEES)-MOSERS	0.115%	0.115%	0.115%
MEDICAL INSURANCE (ACTIVES)-MCHCP*	21.32%	0.00%	21.32%
MEDICAL INSURANCE (RETIREEES)-MCHCP**	3.60%	0.00%	3.60%
UNEMPLOYMENT COMPENSATION	0.05%	0.00%	0.05%
WORKERS' COMPENSATION	1.47%	0.00%	1.47%
TOTAL	64.09%	37.65%	65.14%
Rate with MCHCP adjustment	39.17% plus \$14,424	N/A	40.22% plus \$14,424

* Medical Insurance (actives) - MCHCP is \$1,1174/month.

**Medical Insurance (retirees) - MCHCP is \$198/month.

updated 01/09/2026